

## Amendment in Notification No. 11/2017-Central Tax (Rate)



- <http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification20-CGST.pdf>
- **Construction Services**
- Rate on select services reduced from 18% to 12%
  - Services supplied to Government - Canals, Irrigation, Dams, Water supply/treatment; Historical monuments etc.
  - Road, Bridge, Tunnel, JNNURM, etc.
  - Railways
  - A single residential unit otherwise than as a part of a residential complex;
  - Affordable Housing; Housing scheme of state government
  - Post-harvest storage infrastructure

# Notification No 11 2005 Service Tax

**DJ Losen**



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